THE

AUDITORS' REPORT

OF THE

Receipts and Expenditures

OF THE

TOWN OF ANDOVER,

FOR THE YEAR ENDING FEB. 20, 1856.

ANDOVER:
PRINTED BY WARREN F. DRAPER.
1856.

AUDITORS' REPORT.

In consequence of the anticipated division of the Town of Andover, at the March meeting, 1855, the election of Officers was delayed until the last of April, when Selectmen, Overseers of the Poor, and Treasurer were elected; the Board chosen the previous year, holding over until then. The Auditors therefore present an Account Current from the Treasurer in office, previous and subsequent to this Division. In the Tables following, making the aggregate of the Orders drawn by both Boards, this separation has not been preserved ; as the old Books were not then closed ; charges for Orders drawn, after the town was divided, being entered upon them until the close of the Fiscal Year.

In this connection, the Auditors take leave to suggest that changes in the mode of keeping the Town's Accounts, are highly desirable. As now kept, all classes of Expenditures are blended together ; so that, to ascertain in regard to any *one* of them, the several items must be " picked out " from the *combined charges of all the Accounts ;* these entries being made indiscriminately, at the time the Orders are given. For instance : to find the cost of the Fire Department, it is necessary to examine the *whole* of the charges for Orders drawn, upon the Selectmen's Books, making eight or ten pages, closely written, and *cull out* what pertains to this Account ; and *thus of each Department.* This process leaves large opportunity for errors in preparing the analysis accompanying the Treasurer's account, generally printed each year for the use of the Town, as the Auditors for the present year, have verily found; much time having been required to correct these tables so that they would agree with the Treasurer's statement of orders paid.

The same difficulty occurs in regard to determining the Liabilities of the Town. No record is kept of " Notes Payable." If a Note or more is left out, being still due, or has been paid, there is no test whereby it can be discovered.—In the list of the notes purporting to be unpaid, it is not stated whether the interest has been settled, to the present time or not, or to whom interest has been paid.—It is presumed a considerable amount is due North Andover, which accrued when the Town was divided, but it does not thus appear upon the Town's Books.—Last year $708 43 was returned as a debt of the Town of East Hampton, but what has become of it, is not shown.—Has the Liquor Agency cost the Town over $500 00, as would seem by the amounts charged and credited? or is there stock on hand to this amount? Of whom has $1,125 00 been borrowed the past year? All these points and many others can be verbally explained, no doubt, but we think the books themselves should be their own interpreters; and the Auditors submit that it would be better to post the several items of each Account to appropriate Departments, upon a *Ledger*, or some Book corresponding thereto; thus presenting at one view, and distinctively, the state of each division of Expenditure and Liability.

Wm. Peirce,
John E. Putney,
Nathan Shattuck, } *Auditors.*

Andover, March 17, 1856.

TREASURER'S

Dr. *Town of Andover in Account*

To Cash paid Andover Bank,		1,300 00
" " " Note and Interest to Daniel Abbott,		291 50
" " " Interest to Joseph Rice,		30 00
" " " on Selectmen's Orders,		3,627 02
" " " " Overseers of the Poor's Orders,		1,065 54
Due Balance of Taxes assessed in 1854, Herman Phelps, Collector,		165 95
Cash on hand to balance,		648 22
		$7,128 23

Dr. *Town of Andover in Account*

To Cash paid on Orders of the Selectmen and Overseers of the Poor,		$11,096 65
To Cash paid State Tax for 1855,		2,416 50
" " " Notes at Andover Bank,		4,850 00
" " " " to Joshua Ballard,		100 00
" " " " " Elizabeth Lewis,		50 00
" " " " " Joseph Rice,		605 00
" " " Interest to sundry persons,		153 78
" " " " " Andover Bank,		69 63
" " " " " Punchard School Fund,		60 00
" " " Selectmen and Auditors,		16 00
" " " Treasurer for Services,		50 00
" Balance due for Taxes assessed, viz.		
Herman Phelps,	707 47	
R. S. Morton,	480 52—	1,197 99
" Cash on hand,		1,786 88
		$22,452 43

ACCOUNT.

with Joseph Rice, Treasurer. *Cr.*

By Cash in Treasury, Feb. 21, 1855,		5,087 23
By Balance of Taxes assessed in 1854, viz.		
Moody Bridges, Collector,	$265 68	
Charles Abbott, "	262 31	
Jonas Holt, "	291 08	
Herman Phelps, "	888 95—	1,708 02
By Cash refunded for burial of children,		7 00
" " from Lawrence for support of Paupers,		18 72
" " Loan from Daniel Abbott,		300 00
" " of J. E. Dodge for Poll Tax,		1 50
" " of C. H. Peirce for School Books,		5 76
		$7,128 23

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with Henry W. Abbott, Treasurer. *Cr.*

By Cash of J. Rice, late Treasurer,	$648 22
" " " Sundry persons on Loan,	1,125 00
" " " Andover Bank,	4,850 00
" " " Savings "	1,000 00
" " " D. H. Atwood (Liquor Agency),	1,014 24
" " for Peddler's License,	12 00
" " of City of Salem, for support of Paupers,	70 90
" " " Merrim'k Sch'l Dist. (overdrawn money),	3 98
" " " Treas'r N. And'r proportion Co. Taxes,	1,676 53
" " " " " " State "	943 05
" " " State School Fund,	318 12
" " " State for support of Paupers,	46 14
" " " J. McIntire, Funeral expenses refunded,	10 50
" " " town of Tewksbury for Wood to B. Bailey,	4 70
" " " city of Newburyport for sup't of Paupers,	14 41
" Balance of Taxes assessed in 1854, Herman Phelps, Collector,	165 95
" Cash of N. Andover for support of Paupers,	506 57
" Assessors' Orders for Taxes assessed in 1855, viz.	
H. Phelps, 4,851 47	
R. S. Morton, 5,190 65—	10,042 12
	$22,452 43

ANALYSIS OF SELECTMEN'S ACCOUNT OF ORDERS DRAWN.

(1) FOR SUPPORT OF PUBLIC SCHOOLS.

Name.				Orders drawn.	Still due.
High School,				$433 48	$204 69
Centre District, N. P.		23 93			
Merrimack "		198 10			
River "		126 59			
Farnham "		48 00			
Kimball "		14 62			
Pond "		24 84	——	*436 08	
Centre "	S. P.			227 50	253 14
†Village "				599 88	
B. Vale "				672 01	3 51
Phillips "				231 46	101 42
Scotland "				286 62	50 04
Holt "				343 72	1 28
Centre "	W. P.			281 50	14 10
Frye "				451 00	
‡Osgood "				284 33	
§North "				193 75	
Abbott "				90 95	75 83
Bailey "				196 25	89 00
				$4,728 53	$793 01

(2) BUILDING & REPAIRING SCHOOL HOUSES.

Centre District, N. P.		3 34			
River "		16 52			
Kimball "		11 88	——	*31 74	
Centre "	S. P.			13 45	
Village "				112 70	44 09
B. Vale "				506 00	225 89
Phillips "					7 63
Holt "				4 25	6 95
Centre "	W. P.			105 05	
Frye Vil. "					1 50
Bailey "					36
				$773 19	$286 42

* Due last year and before the division of the Town. † Overdrawn, $1,12.
‡ Overdrawn, 43 cts. § Overdrawn, $4,81.

(3) INCIDENTAL EXPENSES.

Sylvester Abbott for damage from defect in road,	4 00
Stacy & Richardson for printing Auditors' Report,	30 00
James P. Burnham for notifying land owners on Farwell Road in 1852,	1 20
J. D. Flagg for printing,	5 75
John Kittredge for circulating Remonstrance against the Air Line Road,	4 00
C. R. Darling for Stationery,	1 23
J. D. Flagg for printing School Report,	53 59
S. C. Jackson and others for services and expenses in procuring a division of the Town,	15 00
James Stevens, Treasurer, for rent of Parish Hall,	50 00
Robert Callahan for returning 10 deaths,	1 00
Henry W. Abbott for demand and cost in case of Samuel Jenkins,	54 97
Nathaniel Wilson, Treasurer of Lawrence, for pay of taxes,	27 33
Dan Weed for services as Attorney in case of Air Line Road,	19 75
Joseph F. Allen for returning 9 deaths,	90
Asa A. Abbott for surveying between Andover and North Andover,	7 50
Marcus Morton, Jr. for services and expenses in case of Air Line Road,	130 35
Alfred Putnam for presenting remonstrance against the Air Line Road,	4 50
Eben P. Higgins for altering Guideboard,	50
Enoch Frye 3rd for circulating petition for discontinuance of Air Line Road,	2 00
Thomas Groom & Co. for Books and Stationery,	32 27
John D. Flagg for printing Town Warrant,	4 25
Hobart Clark for Postage,	5 09
William Lemon for binding books,	1 00
Sundries for Watchmen's services,	114 67
Parker Richardson's heirs for damage by water,	25 00
Andrew L. Frye for circulating petition,	5 50
Jonas Holt for stone boundary between Andover and North Reading,	1 25
John J. Brown for engraving Police Badges,	1 00
Henry F. Barnard for Room for Town Meetings,	100 00
Geo. French for dinners for Selectmen and Checkers,	4 75
Amount carried forward,	$708 35

Amount brought forward,	$708 35
J. F. C. Hayes for printing,	4 50
Thomas Groom & Co. for Record Book,	3 50
Jonas Holt for boun'y betw'n Andover & Tewksbury,	2 50
Jedediah Burtt for cash and services in dividing Town,	14 00
William Bell for returning 10 deaths,	1 00
Isaac Blunt " " 28 "	2 80
William G. Reed for Police Badges,	3 00
Luther P. Martin for surveying road,	2 50
Asa A. Abbott " " "	1 50
Varnum Lincoln for services in writing,	46 26
Herman Phelps for returning 13 deaths,	1 30
Alfred Putnam for distributing envelops,	1 50
North Andover, for portion of State School Fund,	124 15
" " " " " " Paupers,	18 01
Henry W. Abbott for travelling expenses,	2 55
E. P. Higgins for painting Sign Board,	3 00
	$940 42

(4) ROADS AND BRIDGES.

Paul P. Pillsbury, for Labor on Ballard Vale Bridge,	$5 00
Isaac M. Hardy, " on Roads in Frye Village,	23 25
Hiram Hardy, " " Dist. No. 4,	13 75
W. P. Foster, " " " 19,	20 50
Elijah Hussey, " " " 28,	28 03
Amos Abbott 2d, " " " 19,	2 80
Daniel Abbott, " " " 18,	8 00
Isaac Stevens, " " " 7,	8 50
Joel F. Abbott, " " " 19,	36 00
James C. Carlton, " " " 41,	3 50
Timothy Abbott, " " " 39,	16 00
Nathan F. Abbott, " " " 1,	1 25
Rufus F. Caldwell, " " "	4 00
Sylvester Abbott, " " " 44,	2 00
John Gouch, " Bridge in Abbott Village,	1 25
Henry Keniston, " " near Sutton's Factory,	52 20
" " for work on Culvert, near N. Stevens,	110 00
Fearing, Hovey & Co., spikes for Ballard Vale Bridge,	5 25
Edmund Barker, for repairing Bridge in Dist. No. 6,	4 00
David Baker, for repairs on Ballard Vale Bridge and Bridge in Marland Village,	427 96
Amount carried forward,	$773 24

Amount brought forward,	$773 24
Jacob Farnham, for timber for Kimball Bridge,	4 62
William Bell, for labor on Road, Dist. No. 45	3 20
Geo. Boutwell, for labor on Road, in 1854,	5 00
John B. Jenkins, for labor on Road, in District No. 26,	2 00
Wm. Foster, for fence on road, laid out in 1853,	9 59
J. Durgin, stone and labor on Bridge in Frye Village,	12 00
C. & E. Livingston, making Road in Ballard Vale,	862 42
" surveying the same,	6 00
Geo. Boutwell (non-resident), Taxes, 1854,	2 19
Jasper Rea, for repairing Bridge, near Ben. Rogers,	1 75
Isaac Stevens, for repairing Road, near his house,	1 00
Henry Keniston, stones for Bridge, near Sutton's Mills,	4 00
C. Brooks, nails, &c., for repairs on Ballard Vale Bridge,	4 75
Marland Manufacturing Company, for lighting Bridge, while being repaired,	1 00
John Stimpson, for work on Bridge, near his house,	3 00
Dist. No. 10, Henry F. Pasho,	12 75
" 2, John Abbott,	52 76
" 24, Geo. Boutwell,	12 85
" 6, Stillman H. Harnden,	23 42
" 11, Elijah Hussey,	16 02
" 19, James Bailey,	15 00
" 12, Moody B. Abbott,	33 48
" 5, John Trull,	10 71
" 27, John Hackett,	22 85
" 1, Henry Burtt,	108 33
" 27, Benj. Hayward,	34 37
" 9, Wm. Woodbridge,	23 93
" 24, Willard Jones,	28 86
" 3, John Manning,	19 43
" 17, Sylvester Lovejoy,	5 32
" 15, Ezra Abbott,	11 33
" 8, Geo. B. Woodbridge,	6 55
" 22, Thomas Clark,	41 04
" 14, Solomon Holt,	24 36
" 4, Nathan B. Abbott,	40
" 23, Paul P. Pillsbury,	86 88
" 13, Joshua H. Chandler,	72 47
" 18, Joshua Phelps,	12 25
" 26, Fred. Symonds,	127 65
" 16, P. B. Follansbee,	25 41
" 21, Timothy P. Bailey,	20 78
	$2544 96

(5) REMOVING SNOW.

Dist. No. 22,	James M. Prescott,	$10 50
" 7,	Isaac Stevens,	2 40
" 11,	Nathan Foster,	3 40
" 15,	Samuel Raymond,	2 75
" 16,	Jesse Kimball,	4 95
" 14,	Jacob Farnham,	3 75
" 21,	Jesse Sargent,	5 20
" 22,	Ebenezer Jones,	2 10
" 23,	Henry Brownell (1854),	1 00
" 32,	Abel B. Walker,	2 10
" 34,	Samuel Bailey,	1 90
" 36,	Joseph Bailey,	4 20
" 37,	Stephen Hardy,	8 00
" 41,	Geo. Boutwell,	60
" 22,	Ebenezer Jones,	1 00
	Wm. Foster,	1 60
	Ebenezer Fish,	2 05
	Levi Farnham,	2 25
		$59 75

(6) FIRE DEPARTMENT.

John C. Morse, for labor on Engine No. 1,	$9 00
Geo. W. Gould, for Expenses on "	14 71
Henry Burtt, for Oil and Work, "	62
Hunneman & Co. for Hose, "	10 60
Willard Pike, for Oil and Soap " (1854)	4 68
Annual Pay of Members, Shawshin Company,	174 82
Hunneman & Co. for Hose, Engine No. 2,	3 00
John Adams, for Work on "	6 24
John Foster, for Goods furnished "	1 36
Annual Pay of Members, Cochickewick Company,	107 25
C. S. Parker, for Varnishing Engine No. 1,	6 00
John C. Morse, for Services, "	10 25
Jos. Richardson, for Wood, "	3 75
Willard Pike, for Sundries, "	13 75
	$366 03

(7) SELECTMEN, ASSESSORS, OVERSEERS OF THE POOR, AND TREASURER.

Joseph Rice, two months as Treasurer,			$8 50
Asa A. Abbott,	"	Selectman,	6 00
George Foster,	"	"	10 75
Daniel Carlton,	"	"	5 00
Joseph Shattuck,	"	"	3 50
Sam'l K. Johnson,	"	"	5 00
Enoch Frye 3d,			120 79
Jonas Holt,			80 00
George Foster,			97 62
			$337 16

(8) REMITTANCE OF TAXES.

Herman Phelps, Collector, West District, West Parish,	16 25
Jonas Holt, Collector, South District, South Parish,	12 54
Chas. Abbott, Collector, South District, North Parish,	10 00
Moody Bridges, Collector, North District, N. Parish,	3 00
Rufus S. Morton,	104 80
Herman Phelps,	120 71
	$267 30

(9) ABATEMENT OF TAXES.

H. Phelps, in favor of Timothy Bailey,	4 94
Henry E. Hayward,	2 98
Susannah Johnson,	65
Rufus S. Morton,	24 62
Herman Phelps,	9 39
	$42 58

(10) CONSTABLES' SERVICES.

Moody Bridges, for Services rendered,		$2 00
James C. Carlton,	"	4 12
Charles Pray,	"	1 50
"	"	15 19
		$22 81

(11) SCHOOL BOOKS.

M. Sands, for School Books to April 14,	$2 64
John Foster,	10 12
Edwin Danforth,	6 00
	$18 76

(12) SCHOOL COMMITTEE.

Rev. Wm. B. Brown, for Services,	$48 50
" Wm. T. Briggs, "	68 00
" Chas. H. Pierce, "	46 00
" Varnum Lincoln, "	56 00
Enoch Frye 3d, "	37 50
	$256 00

(13) LIQUOR AGENCY.

A. S. Mansfield, for Liquor,	$982 65
D. H. Atwood, for Freight, &c.,	21 80
" Liquor,	97 63
" Services, six months,	75 00
Brewer, Stevens & Co., for Porter,	14 00
" Alcohol,	20 18
A. S. Mansfield, for Liquor,	277 57
Briggs & Richardson, "	41 38
	$1530 21

(14) OVER-WORK BY SURVEYORS ON HIGHWAYS.

Sylvester Lovejoy, for Work on Bridge in Dist. No. 17,	$5 00
Geo. B. Woodbridge, for Work on Highway, " 8,	5 52
Henry Burtt, for Work on Highway, District No. 1,	33 00
John Trull, " " 5,	1 50
J. Fletcher, stone for Bridge, near W. Poor's,	8 00
Herman Phelps, for Work on Road, Dist. No. 18,	2 00
	$55 02

(15) COLLECTION OF TAXES.

Rufus S. Morton,	$149 73
Herman Phelps,	118 61
	$268 34

(16) SPECIAL APPROPRIATIONS BY THE SELECTMEN, FOR ROADS AND BRIDGES.

Henry Burtt, for Work on Turnpike Bridge,	$60 00
David Barker, " Bridge Culvert, at B. Vale,	128 91
Paul P. Pillsbury, stone, Ballard Vale Bridge,	14 37
Jonas Holt, for Work on Road near Samuel Tucker's,	51 46
J. H. Edwards, for paving Drain,	10 00
Jonas Holt, for repairing Road in District No. 26,	11 50
John H. Manning, for repairing Bridge on School-St.,	7 00
David Baker, for building Bridge, near Cogswell place,	45 00
Paul P. Pillsbury, for Work on Ballard Vale Road,	26 30
Abbott & Clement, repairing Side-walk and Bridge,	47 60
John Abbott, for Land and Fence, near Cogswell place,	53 75
John Hackett, for Railing, in District No. 18,	7 76
Fred. Symonds, for carting Gravel,	3 25
C. C. Grant, for Labor on Roads and Bridge,	41 00
Daniel P. Abbott, for grading Road, near Cogswell's,	35 00
John H. Manning, for Working John D. Flagg's Tax,	4 91
John H. Hodsden, for breaking Path, near Frye Village,	2 00
David Baker, for Work on Bridge, near Jas. Abbott's,	7 95
Thomas Clark, for Work on Road, District 22,	13 44
Thomas Clark, for repairing Bridge near D. Baker's,	14 84
	$586 04

ANALYSIS OF ACCOUNT OF OVERSEERS OF THE POOR.

(1) RELIEF OUT OF THE ALMSHOUSE.

Benjamin Simpson (small-pox and funeral expenses)	$33 92
Dorcas and Anna Jones,	13 00
Asa Bailey,	3 50
Rose Coburn (1854),	2 50
Widow Bixby,	12 92
Richard C. Hackett,	29 48
Hugh Trulan and family,	19 30
Wife of Benjamin Whitcomb,	14 00
Henry M. Hovey,	6 50
William Kimball,	6 00
Edmund Parks,	17 88
Chloe Frye,	3 00
Joseph Pace and family,	14 00
Deborah Wood (1851),	2 00
Ellen Glory, "	5 48
Patrick McCarty, "	6 00
Armstrong family, 7.00, Elijah Long, 1.62,	8 62
Henry M. Hovey, 19.50, Simeon F. Tuck, 29.38,	48 88
Persis Frye, 15.00, Rebecca Shattuck, 26.00,	41 00
E. G. Wardwell, 7.54, Mrs. Sass, .08,	7 62
Dorcas and Anna Jones, 46.25, J. Wardwell, 7.50,	53 75
James Hovey, 7.50, Diana Russell, 10.50,	18 00
	$367 35

(2) EXPENSES OF ALMSHOUSE.

H. W. Abbott, sundries,	$2 63
R. A. Vinal & Brother, grain,	67 38
Richardson & Jenkins, sundries,	4 92
E. Nickerson, fish,	10 75
J. W. Carter & Brother, sundries,	39 80
French & Fuller, "	74 59
W. A. Brown, Jr. & Co., "	25 34
C. C. Grant, "	50 00
Dodge & Beard, "	19 42
Arno Ellis, soap,	41 26
Joshua H. Chandler, meat,	36 05
Amount carried forward,	$372 14

Amount brought forward,	$372 14
Higgins & Abbott, sundries,	46 80
Cyrus G. McNeil, "	7 41
Joshua Phelps, pair oxen,	115 00
C. C. Grant, Superintendent to April 1,	250 00
Barnett & Tozier, for a horse,	165 00
Taylor & Carter, for grain and flour,	33 50
Enoch Frye 3d, cow,	30 00
R. A. Vinal & Brother, grain,	194 81
Earle & Worcester, flour,	126 38
E. Gallagher, grain,	18 00
Charles C. Grant, sundries,	100 00
Higgins & Abbott, "	68 53
Ebenezer Nickerson, fish,	7 25
W. A. Brown, Jr. & Co., sundries,	35 90
J. H. Chandler, meat,	59 70
Boston and Maine Railroad, freight,	15 98
Magdalen Watt, labor in House,	30 00
W. P. Balch, Jr., flour,	31 50
Dodge & Beard, sundries,	55 21
Enoch Frye 3d, "	8 58
W. Fletcher & Co., coal,	97 50
French & Fuller, coffee and rice,	12 85
S. G. Valpey, meat,	122 43
Charles Copp, labor,	136 00
W. G. Reed, sundries,	21 82
J. R. Pruden, fish,	7 25
	$2169 54

(3) MEDICAL ATTENDANCE.

Doct. Walter H. Kimball (B. Simpson, small-pox),	$15 00
" Seneca Sargent (J. Brown's family, small-pox)	30 00
" Stephen Tracy (Almshouse),	20 00
" " " (Henry Smith's family),	12 50
" " " (E. G. Wardwell's family),	1 00
" " " (Edmund Parks),	10 00
" Joseph Kittredge (Priscilla Swan, Salem),	12 00
" " " (R. C. Hackett),	5 75
" " " (Elijah Long, and supplies)	28 00
Doct. Walter H. Kimball (child of F. S. Tuck),	8 50
	$142 75

(4) FUNERAL EXPENSES.

Chloe Frye,	$9 00
Child of Lewis G. Hatch,	2 50
Daughter of Elbridge G. Wardwell,	3 75
Wife of David Pace,	6 50
Child of E. L. P. Cochran,	2 50
John McIntire,	10 50
	$34 75

(5) CHARGEABLE TO CITIES AND TOWNS.

City of Lawrence, for Amos Pace,	$13 72
City of Newburyport, for Rebecca Merrill,	8 00
" " " " "	6 47
	$28 19

(6) PAID CITIES AND TOWNS.

City of Salem for Widow Philip Nichols,	$14 62
City of Lawrence for Levi Davis,	1 00
Town of Marlboro' for H. Trulan and family,	16 00
City of Lawrence for Joseph Pace and family,	13 98
" " Joseph Brown and family,	105 63
Town of North Andover for William Kimball,	20 69
" " " " " Polly Abbott,	13 93
" " " " " Joseph Faulkner,	14 56
	$200 41

(7) STATE PAUPERS.

Expenses for Hugh A. Trulan (Insane),	$15 28

(8) INCIDENTAL EXPENSES.

James P. Burnham, commitment (1852),	$1 00

RECAPITULATION.

Selectmen's Orders drawn in 1855 and 1856:

(1)	Support of Schools,	$4,728 53	
(2)	Building & Repairs of Sch. Houses,	773 19	
(3)	Incidental Expenses,	940 42	
(4)	Highways and Bridges,	2,544 96	
(5)	Removing Snow,	59 75	
(6)	Fire Department,	366 03	
(7)	Selectmen and Overseers of Poor,	337 16	
(8)	Remittance of Taxes,	267 30	
(9)	Abatement of Taxes,	42 58	
(10)	Constable's Services,	22 81	
(11)	School Books,	18 76	
(12)	School Committee,	256 00	
(13)	Liquor Agency,	1,530 21	
(14)	Overwork by Surveyors,	55 02	
(15)	Collection of Taxes,	268 34	
(16)	Special Appropriations,	586 04	
			$12,797 10

Overseers of the Poor, Orders:

(1)	Relief out of the Almshouse,	$367 35	
(2)	Expenses of Almshouse,	2,169 54	
(3)	Medical Attendance,	142 75	
(4)	Funeral Expenses,	34 75	
(5)	Chargeable to Cities and Towns,	28 19	
(6)	Paid to Cities and Towns,	200 41	
(7)	State Paupers,	15 28	
(8)	Incidental Expenses,	1 00	
			$2,959 27

Total Orders drawn in 1855 and 56 to Feb. 21, $15,756 37

PROOF.

Whole amount of Orders drawn as per previous page,	$15,756 37	
Deduct unpaid outstanding,	6 96	
Amount of Orders 1855–56 paid,	$15,749 41	
Add outstanding Orders of 1854, paid this year,	39 80	
		$15,789 21
Orders paid by Joseph Rice, as per his account,	$4,692 56	
Orders paid by H. W. Abbott, as per his account,	$11,096 65	
		$15,789 21

SUPERINTENDENT'S ACCOUNT.

Dr.

To Notes and Bills on hand,	$58 48
Cash received for Labor, 261.68, Pigs, 72.32,	334 00
" " " Vegetables,	48 47
" " " Peas and Beans,	58 52
" " " Grain and Apples,	24 09
" " " Soap Grease, 3.18, Wood, 3.50,	6 68
" " " Maps, 2.25, of Treasurer, 150.00,	152 25
" " " Lodging Prisoners,	12 94
" " " Lard, 1.80, Clay, 47, Straw, 22.05,	24 32
" " " Hay, 8.22, Oxen, 185.00,	193 22
" " " Poultry and Eggs,	6 08
" " " Hides, 10.97, Plank, 2.90,	13 87
" " " Meadow Muck,	6 00
	$938 92

Cr.

Notes and Bills on hand unpaid,	$58 48
Cash paid for Cloth and Clothing,	54 97
" " " Boots and Shoes, 37.72, Fish, 36.39,	74 11
" " " Freight and Transportation,	29 42
" " " Blacksmithing,	4 61
" " " Vinegar and Oil, 6.90, Leather, 5.78,	12 68
" " " Ice, 6.60, to Paupers, 6.13,	12 73
" " " Tin and Hard Ware,	14 76
" " " Medicines,	19 06
" " " Flour and Grain, 67.05, Bread, 33.83,	100 88
" " " Groceries,	22 98
" " " Commitments,	7 37
" " " Removing Paupers, 5.97, Seeds, 3.41,	9 38
" " " Expense of Sick Horse,	4 50
" " " Horse Hire, 4.75, School Books, 1.82,	6 57
" " " Lime and Salt, 2.38, Sundries, 15.64,	18 02
" " " Paint, 1.53, Farming Tools, 11.54,	13 07
" " " Shote, 12.33, Oxen, 125.00,	137 33
" " " Pasturing two Cows, 8.00, Labor, 89.84.	97 84
" " Enoch Frye 3d,	20 22
Amount carried forward,	$718 98

Amount brought forward,	$718	98
Cash paid Abbott & Clement,	21	31
" " Henry Burtt, 4.51, Farnham & Gile, 10.93,	15	44
" " E. Hussey, 23.77, Thomas Kimball, 11.69,	35	46
" " J. H. Cochrane, 15,87, W. & J. Poor, 18.32,	34	19
" " Peter Temple, 3.45, Thomas Clark, 6.37,	9	82
" " Josiah M. Abbott, 9.27, Isaac Wilson, 3.33,	12	60
" " H. W. Abbott, 25.11, for Meat, 24.76,	49	85
" " for use of Winnowing Mill,	1	27
" " " Cow, 21,25, Winnowing Mill, 4.00,	25	25
" " " Cheese,	9	69
By Balance,	5	06
	$938	92

PUNCHARD FREE SCHOOL.

To the Town of Andover:

The undersigned, Trustees of the Punchard Free-School, in obedience to the requirements of the Fifth Section of their Act of Incorporation, herewith render their Annual Account of the condition of the Fund and of the Receipts and Expenditures thereof, for the year ending Feb. 1, 1856.

Amount of Fund, as per last Report,		$57,035 85
*Interest received since last Report (including $40 received from sale of grass in 1854),		3,134 21
		$60,170 06

Account of Expenditures.

Cash paid Abbott & Clement, on Building-Contract,	$11,300 00	
Cash paid W. H. Boardman, Basement, Grading, &c.,	2,200 00	
Cash paid Wm. Callahan, labor on Well, &c.,	253 42	
" for Insurance on Building,	126 00	
" Artemas Parker, Jr., for Stone,	71 05	
" T. Voelckers, for Plans,	100 00	
" A. R. Esty, "	75 00	
" Jos. R. Richards, "	20 00	
" Treasurer's Salary, to April, 1855,	100 00	
" for recording Conveyances,	2 50	
		14,247 00
Balance,		$45,922 09

Present Condition of Fund.

Invested in Mortgages on Real Estate, and other valid Securities, bearing Interest, the sum of	$45,400 00	
The Balance of five hundred and twenty-two $\frac{9}{100}$ Dollars, is deposited, to their credit, in the Andover Bank,	522 09	
		$45,922 09

Respectfully submitted,

Samuel Fuller, Jacob Chickering,
George Moore, Nathan Frye,
Moses Foster, Jr., N. W. Hazen.
Joseph Shattuck,

* There are instalments of interest due and unpaid amounting to the sum of $408,00.

LIABILITIES OF THE TOWN.

Due the Public Schools, balance of School money appropriated,	$793	01
" School Districts, balance for Repairs and Building,	286	42
" North Parish Religious Society, Note dated Sep. 2, 1850,	500	00
" Mehitable Barker, Note dated April 30, 1853,	325	00
" Joshua Ballard, " " Jan. 4, 1854,	100	00
" Sarah Abbott, " " May 1, 1854,	350	00
" Trustees of Punchard School Fund, Note dated Jan. 5, 1854,	1,000	00
" Daniel Carleton, Note dated May 5, 1854,	350	00
" Nathan F. Abbott, " " June 5, 1854,	150	00
" Daniel Carleton, " " June 17, 1854,	100	00
" Daniel Carleton, Guardian, Note dated June 17, 1854,	440	00
" Sarah Abbott, Note dated June 24, 1854,	60	00
" Jedediah Burtt, " " July 5, 1854,	250	00
" Susanna Johnson, " " Aug. 1, 1854,	500	00
" Daniel Abbott, " " April 1, 1855,	300	00
" Joseph Rice, " " April 26, 1855,	625	00
" H. W. Abbott, " " June 1, 1855,	300	00
" Enoch Frye 3d, " " July 2, 1855,	200	00
" Andover Savings Bank, Note dated Oct. 6, 1855,	1,000	00
" Outstanding Orders,	6	96
	$7,636	39

ASSETS OF THE TOWN.

Balance of uncollected Taxes assessed in 1855:		
Herman Phelps, Collector,	$717 47	
R. S. Morton, "	480 52	
		1,197 99
Cash on hand,		1,786 88
Village School District, overdraft,	1 12	
Osgood " " "	43	
North " " "	4 81	
		6 46
		2,991 33
Balance of Debt against the Town,		4,645 06
		*$7,636 39

* To this should be added the amount due North Andover, believed to be $6.500, making the balance of debt of the Town, $14.136.39.